

**UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, MARSHALL COUNTY, KANSAS
AUDIT REPORT JUNE 30, 2010**

EIN: 48-0720068

**KICKHAEFER & ASSOCIATE, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
MARYSVILLE, KANSAS 66508**

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

SPECIAL FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

FINANCIAL INFORMATION

KICKHAEFER & ASSOCIATE, P.A.
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Board of Education
Unified School District No. 364
Marysville, Kansas 66508

We have audited the accompanying financial statements of the governmental activities and the discretely presented component unit for the Unified School District No. 364, Marysville, Kansas, as of and for the year ended June 30, 2010, which collectively comprise the district's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Unified School District No. 364, Marysville, Kansas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of The United States, and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

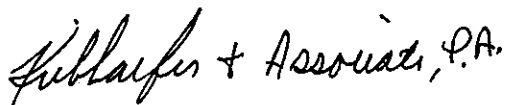
As described in note 1.C, the Unified School District No. 364, Marysville, Kansas, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 364, Marysville, Kansas, as of June 30, 2010, the changes in its financial position, or, where applicable, its cash flows for the year then ended. Further, the school district has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the Unified School District No. 364, Marysville, Kansas, as of June 30, 2010, and its cash receipts, cash disbursements, and expenditures compared to budget, for the year then ended on the basis of accounting described in note 1.C.

In accordance with *Government Auditing Standards*, we have also issued a report dated November 10, 2010, on our consideration of the Unified School District No. 364, Marysville, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Unified School District No. 364, Marysville, Kansas' basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Similarly, the information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements of the district. The schedule of expenditures of federal awards and the supplementary information have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole on the basis of accounting described in note 1.C.



Kickhaefer & Associate, P.A.

Marysville, Kansas

November 10, 2010

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

STATEMENT 1
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SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

FUND GOVERNMENTAL TYPE FUNDS:	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	UNENCUMBERED CASH BALANCE	ADC OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GENERAL FUNDS:							
GENERAL	\$ (328,674.60)	\$ 0.00	\$ 5,481,967.41	\$ 5,474,580.24	\$ (321,287.43)	\$ 105,484.85	\$ (215,802.58)
SUPPLEMENTAL GENERAL	16,003.13	0.00	1,803,439.57	1,807,734.00	11,708.70	178,590.80	190,299.50
SPECIAL REVENUE FUNDS:							
AT-RISK FUND (K-12)	0.00	0.00	335,134.54	335,134.54	0.00	10,934.97	10,934.97
CAPITAL OUTLAY	344,681.34	0.00	491,843.72	266,547.27	569,977.79	74,297.28	644,275.07
DRIVER TRAINING	35,393.12	0.00	13,832.00	21,476.35	27,748.77	0.00	27,748.77
ADULT EDUCATION	733.66	0.00	0.00	0.00	733.66	0.00	733.66
FOOD SERVICE	70,292.32	0.00	464,433.12	461,435.61	73,289.83	12,448.29	85,738.12
PROFESSIONAL DEVELOPMENT	2,432.17	0.00	29,673.59	29,605.76	2,500.00	190.00	2,690.00
SPECIAL EDUCATION	457,303.53	0.00	1,177,753.22	1,173,129.49	461,927.26	0.00	461,927.26
AT-RISK FUND (4 YR OLD)	0.00	0.00	66,621.42	66,621.42	0.00	2,644.40	2,644.40
VOCATIONAL EDUCATION	0.00	0.00	234,745.28	234,745.28	0.00	2,706.22	2,706.22
KPERS SPECIAL RETIREMENT CONTRIBUTION	0.00	0.00	428,171.16	428,171.16	0.00	0.00	0.00
COOP SPECIAL EDUCATION	0.00	0.00	2,236,342.69	2,236,342.69	0.00	75,690.94	75,690.94
CONTINGENCY RESERVE	218,954.00	0.00	0.00	0.00	218,954.00	0.00	218,954.00
TEXTBOOK & STUDENT MATERIAL REVOLVING	148,791.17	0.00	45,281.31	47,262.58	146,809.90	15,607.87	162,417.77
TITLE I - FY 10	0.00	0.00	106,032.00	106,032.00	0.00	0.00	0.00
CAMP INVENTION	857.50	0.00	10,366.80	9,850.00	1,374.30	0.00	1,374.30
KIDS UNIVERSITY	16,455.93	0.00	28,761.07	28,301.11	16,915.89	0.00	16,915.89
WORKFORCE INVESTMENT ACT	0.00	0.00	39,044.00	39,044.00	0.00	3,678.15	3,678.15
TITLE I - ARRA	0.00	0.00	26,000.00	26,000.00	0.00	0.00	0.00
TITLE II-A - IMPROVING TEACHER QUALITY	0.00	0.00	37,263.00	37,263.00	0.00	0.00	0.00
TITLE II-D - EDUCATION TECHNOLOGY	0.00	0.00	890.00	890.00	0.00	0.00	0.00
TITLE II-D ARRA - EDUCATION TECHNOLOGY	0.00	0.00	2,188.00	2,188.00	0.00	0.00	0.00
GATE RECEIPT FUNDS	16,899.50	0.00	83,147.89	74,380.64	25,666.75	0.00	25,666.75
SCHOOL PROJECT FUNDS	33,927.14	0.00	61,235.21	69,105.72	26,056.63	0.00	26,056.63

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SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
FUND							
GOVERNMENTAL TYPE FUNDS (CONT.)							
DEBT SERVICE:							
BOND AND INTEREST	\$ 164,471.58	\$ 0.00	\$ 26,389.36	\$ 0.00	\$ 190,860.94	\$ 0.00	\$ 190,860.94
FIDUCIARY TYPE FUNDS:							
EXPENDABLE TRUSTS:							
GRANTS FUND	0.00	0.00	10,825.00	7,828.01	2,996.99	38.72	3,035.71
FORD SCHOLARSHIP	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
U.S.D. NO. 364 SCHOLARSHIP FUND	6,732.48	0.00	1,766.94	1,700.00	6,799.42	0.00	6,799.42
TOTAL PRIMARY GOVERNMENT	1,205,253.97	0.00	13,244,148.30	12,986,368.87	1,463,033.40	482,312.49	1,945,345.89
COMPONENT UNIT:							
U.S.D. NO. 364 FOUNDATION	259,801.83	0.00	15,325.95	12,527.65	262,600.13	0.00	262,600.13
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 1,465,055.80	\$ 0.00	\$ 13,259,474.25	\$ 12,998,896.52	\$ 1,725,633.53	\$ 482,312.49	\$ 2,207,946.02

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THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
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SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	ENDING CASH BALANCE
COMPOSITION OF CASH:	
CASH IN BANK, UNITED BANK & TRUST; MARYSVILLE, KANSAS--	
- NOW CHECKING ACCOUNTS: #1244951, #1244940, #1244896	\$ 2,158,385.62
CASH IN BANK, CITIZENS STATE BANK; MARYSVILLE, KANSAS--	
- MONEY MARKET ACCOUNT #610436 - SCHOLARSHIP FUND	6,699.42
TOTAL CASH	2,165,085.04
LESS AGENCY FUNDS PER STATEMENT 4	(219,739.15)
TOTAL PRIMARY GOVERNMENT CASH (Excluding Agency Funds)	1,945,345.89
COMPONENT UNIT - U.S.D. NO. 364 FOUNDATION	
CASH IN BANK, CITIZENS STATE BANK; MARYSVILLE, KANSAS--	
- CHECKING ACCOUNT #193185	1,947.64
- CERTIFICATE OF DEPOSIT #19944, DUE 08/27/10, 2.75%	6,995.42
- CERTIFICATE OF DEPOSIT #19943, DUE 08/28/10, 2.75%	36,391.85
- CERTIFICATE OF DEPOSIT #19945, DUE 08/28/10, 2.75%	54,407.23
- CERTIFICATE OF DEPOSIT #9907, DUE 09/10/10, 2.4%	10,987.03
- CERTIFICATE OF DEPOSIT #2072, DUE 02/11/11, 1.6%	4,194.51
- CERTIFICATE OF DEPOSIT #15875, DUE 11/04/13, 4.0%	10,562.58
- CERTIFICATE OF DEPOSIT #13117, DUE 02/06/11, 5.2%	10,674.91
- CERTIFICATE OF DEPOSIT #13268, DUE 05/06/11, 5.00%	4,845.26
- CERTIFICATE OF DEPOSIT #14768, DUE 07/02/12, 5.35%	4,097.07
- CERTIFICATE OF DEPOSIT #15170, DUE 02/25/13, 4.0%	15,322.35
- CERTIFICATE OF DEPOSIT #20955, DUE 02/24/11, 2.85%	20,383.90
- CERTIFICATE OF DEPOSIT #20970, DUE 03/08/11, 2.4%	12,423.46
- CERTIFICATE OF DEPOSIT #22834, DUE 12/30/10, 2.4%	1,703.80
- CERTIFICATE OF DEPOSIT #23635, DUE 10/19/10, 2.4%	15,448.31
- CERTIFICATE OF DEPOSIT #25473, DUE 07/30/10, 1.8%	1,000.00
- CERTIFICATE OF DEPOSIT #25946, DUE 05/06/12, 2.65%	38,152.49
- CERTIFICATE OF DEPOSIT #22501, DUE 11/29/12, 2.4%	13,062.32
SUBTOTAL U.S.D. NO. 364 FOUNDATION	262,600.13
TOTAL REPORTING ENTITY CASH (Excluding Agency Funds)	\$ 2,207,946.02

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

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UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
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STATEMENT 2

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

FUND GOVERNMENTAL TYPE FUNDS:	CERTIFIED BUDGET	ADJUSTMENT TO COMPLY WITH LEGAL MAX		ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	TOTAL BUDGET FOR COMPARISON	EXPENDITURES CHARGEABLE TO CURRENT YEAR	VARIANCE - OVER (UNDER)
GENERAL FUNDS:							
GENERAL	\$ 5,716,234.00	\$ (355,801.00)	\$	114,147.24	\$ 5,474,580.24	\$ 5,474,580.24	\$ 0.00
SUPPLEMENTAL GENERAL	1,812,788.00	(5,054.00)		0.00	1,807,734.00	1,807,734.00	0.00
SPECIAL REVENUE FUNDS:							
ADULT EDUCATION	4,000.00	0.00		0.00	4,000.00	0.00	4,000.00
AT RISK FUND (K-12)	400,000.00	0.00		0.00	400,000.00	335,134.54	64,865.46
CAPITAL OUTLAY	700,000.00	0.00		0.00	700,000.00	266,547.27	433,452.73
DRIVER TRAINING	36,460.00	0.00		0.00	36,460.00	21,476.35	14,983.65
FOOD SERVICE	600,000.00	0.00		4,527.44	604,527.44	461,435.61	143,091.83
PROFESSIONAL DEVELOPMENT	70,000.00	0.00		113.50	70,113.50	29,605.76	40,507.74
SPECIAL EDUCATION	1,746,676.00	0.00		0.00	1,746,676.00	1,173,129.49	573,546.51
VOCATIONAL EDUCATION	366,400.00	0.00		2,433.27	368,833.27	234,745.28	134,087.99
KPERS SPECIAL RETIREMENT CONTRIBUTION	575,946.00	0.00		0.00	575,946.00	428,171.16	147,774.84
AT RISK FUND (4 YR. OLD)	80,000.00	0.00		0.00	80,000.00	66,621.42	13,378.58
COOP SPECIAL EDUCATION	2,550,000.00	0.00		0.00	2,550,000.00	2,236,342.69	313,657.31

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

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STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
GENERAL FUND			
<u>CASH RECEIPTS</u>			
TAXES AND SHARED REVENUE--			
AD VALOREM PROPERTY TAXES -2008	\$ 22,402.51	\$ 21,619.00	\$ 783.51
-2009	1,044,708.00	990,186.00	54,522.00
DELINQUENT PROPERTY TAX	3,996.66	5,361.00	(1,364.34)
TOTAL TAXES AND SHARED REVENUE	<u>1,071,107.17</u>	<u>1,017,166.00</u>	<u>53,941.17</u>
 STATE SOURCES--			
GENERAL STATE AID	3,354,513.00	3,657,324.00	(302,811.00)
SPECIAL EDUCATION AID	688,620.00	788,164.00	(99,544.00)
TOTAL STATE SOURCES	<u>4,043,133.00</u>	<u>4,445,488.00</u>	<u>(402,355.00)</u>
 FEDERAL SOURCES--			
ARRA STABILIZATION	253,580.00	253,580.00	0.00
 REIMBURSEMENTS	114,147.24	0.00	114,147.24
TOTAL CASH RECEIPTS	<u>5,481,967.41</u>	<u>\$ 5,716,234.00</u>	<u>\$ (234,266.59)</u>
 <u>EXPENDITURES</u>			
INSTRUCTION--			
SALARIES	1,086,238.68	\$ 1,172,814.00	\$ 86,575.32
ARRA SALARIES	149,302.81	0.00	(149,302.81)
EMPLOYEE BENEFITS	260,405.21	214,000.00	(46,405.21)
PURCHASED PROFESSIONAL & TECHNICAL SERVICES	0.00	78,450.00	78,450.00
PURCHASED PROPERTY SERVICES	95.50	0.00	(95.50)
OTHER PURCHASED SERVICES	4,484.87	3,600.00	(884.87)
SUPPLIES	20,543.17	71,850.00	51,306.83
OTHER	97,121.84	48,420.00	(48,701.84)
TOTAL INSTRUCTION	<u>1,618,192.08</u>	<u>1,589,134.00</u>	<u>(29,058.08)</u>
 STUDENT SUPPORT SERVICES--			
SALARIES	101,455.31	109,000.00	7,544.69
ARRA SALARIES	7,024.65	0.00	(7,024.65)
EMPLOYEE BENEFITS	25,431.07	21,100.00	(4,331.07)
SUPPLIES	1,328.77	1,000.00	(328.77)
OTHER	433.45	600.00	166.55
TOTAL STUDENT SUPPORT SERVICES	<u>135,673.25</u>	<u>131,700.00</u>	<u>(3,973.25)</u>

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

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STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
GENERAL FUND (CONT.)			
<u>EXPENDITURES</u>			
INSTRUCTIONAL SUPPORT STAFF--			
SALARIES	\$ 176,669.99	\$ 239,000.00	\$ 62,330.01
ARRA SALARIES	16,374.37	0.00	(16,374.37)
EMPLOYEE BENEFITS	57,567.50	37,100.00	(20,467.50)
SUPPLIES	10,881.11	0.00	(10,881.11)
TOTAL INSTRUCTIONAL SUPPORT STAFF	<u>261,492.97</u>	<u>276,100.00</u>	<u>14,607.03</u>
 GENERAL ADMINISTRATION--			
SALARIES	175,013.93	123,000.00	(52,013.93)
ARRA SALARIES	4,914.01	0.00	(4,914.01)
EMPLOYEE BENEFITS	76,326.28	35,150.00	(41,176.28)
PURCHASED PROFESSIONAL & TECHNICAL SERVICES	10,629.00	18,000.00	7,371.00
OTHER PURCHASED SERVICES	9,315.67	11,000.00	1,684.33
SUPPLIES	2,045.81	5,000.00	2,954.19
OTHER	19,903.98	21,500.00	1,596.02
TOTAL GENERAL ADMINISTRATION	<u>298,148.68</u>	<u>213,650.00</u>	<u>(84,498.68)</u>
 SCHOOL ADMINISTRATION--			
SALARIES	384,258.48	425,000.00	40,741.52
ARRA SALARIES	36,914.40	0.00	(36,914.40)
EMPLOYEE BENEFITS	109,963.27	79,400.00	(30,563.27)
OTHER PURCHASED SERVICES	2,944.99	3,550.00	605.01
TOTAL SCHOOL ADMINISTRATION	<u>534,081.14</u>	<u>507,950.00</u>	<u>(26,131.14)</u>
 OPERATIONS AND MAINTENANCE--			
SALARIES	249,960.31	305,000.00	55,039.69
ARRA SALARIES	23,094.75	0.00	(23,094.75)
EMPLOYEE BENEFITS	101,137.21	71,300.00	(29,837.21)
PURCHASED PROFESSIONAL & TECHNICAL SERVICES	0.00	4,200.00	4,200.00
PURCHASED PROPERTY SERVICES	23,503.67	25,350.00	1,846.33
SUPPLIES	2,702.14	5,000.00	2,297.86
UTILITIES	20,467.03	41,600.00	21,132.97
TOTAL OPERATIONS AND MAINTENANCE	<u>420,865.11</u>	<u>452,450.00</u>	<u>31,584.89</u>

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
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STATEMENT 3
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STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
GENERAL FUND (CONT.)			
<u>EXPENDITURES</u>			
STUDENT TRANSPORTATION SERVICES--			
SUPERVISION - SALARIES	\$ 0.00	\$ 180,000.00	\$ 180,000.00
- EMPLOYEE BENEFITS	0.00	60,400.00	60,400.00
VEHICLE OPERATING SERVICES - SALARIES	152,054.83	0.00	(152,054.83)
- ARRA SALARIES	15,955.01	0.00	(15,955.01)
- EMPLOYEE BENEFITS	81,162.42	0.00	(81,162.42)
- OTHER PURCH. SVCS.	7,139.00	7,000.00	(139.00)
- FUEL	49,216.22	72,000.00	22,783.78
- OTHER	30,002.58	28,500.00	(1,502.58)
TOTAL STUDENT TRANSPORTATION SERVICES	<u>335,530.06</u>	<u>347,900.00</u>	<u>12,369.94</u>
OTHER SUPPLEMENTAL SERVICES--			
SUPERVISION - SALARIES	0.00	60,000.00	60,000.00
- EMPLOYEE BENEFITS	0.00	20,650.00	20,650.00
- PURCHASED PROF. & TECH. SERVICES	0.00	300.00	300.00
TOTAL SUPPLEMENTAL SERVICES	<u>0.00</u>	<u>80,950.00</u>	<u>80,950.00</u>
STUDENT ACTIVITIES	<u>35,604.73</u>	<u>0.00</u>	<u>(35,604.73)</u>
OPERATING TRANSFERS--			
FOOD SERVICE	447.00	50,000.00	49,553.00
PROFESSIONAL DEVELOPMENT	29,560.09	20,000.00	(9,560.09)
AT RISK (K-12)	334,660.92	400,000.00	65,339.08
AT RISK (4 YR OLD)	66,621.42	80,000.00	13,378.58
SPECIAL EDUCATION	1,176,532.00	1,200,000.00	23,468.00
VOCATIONAL EDUCATION	227,170.79	366,400.00	139,229.21
TOTAL TRANSFERS	<u>1,834,992.22</u>	<u>2,116,400.00</u>	<u>281,407.78</u>
ADJUSTMENT TO COMPLY WITH LEGAL MAX	<u>0.00</u>	<u>(355,801.00)</u>	<u>(355,801.00)</u>
LEGAL GENERAL FUND BUDGET	<u>5,474,580.24</u>	<u>5,360,433.00</u>	<u>(114,147.24)</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	<u>0.00</u>	<u>114,147.24</u>	<u>114,147.24</u>
TOTAL EXPENDITURES	<u>5,474,580.24</u>	<u>\$ 5,474,580.24</u>	<u>\$ 0.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	7,387.17		
UNENCUMBERED CASH, JULY 1, 2009	<u>(328,674.60)</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ (321,287.43)</u>		

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STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
SUPPLEMENTAL GENERAL			
<u>CASH RECEIPTS</u>			
AD VALOREM PROPERTY TAXES -2008	\$ 29,753.68	\$ 42,835.00	\$ (13,081.32)
-2009	1,155,045.99	1,076,109.00	78,936.99
DELINQUENT PROPERTY TAX	7,644.52	6,274.00	1,370.52
MOTOR VEHICLE TAX	156,949.75	145,127.00	11,822.75
RECREATIONAL VEHICLE TAX	2,293.52	1,929.00	364.52
EXCISE TAX	102.11	0.00	102.11
GENERAL STATE AID	333,997.00	432,350.00	(98,353.00)
ARRA STABILIZATION	117,653.00	0.00	117,653.00
TOTAL CASH RECEIPTS	<u>1,803,439.57</u>	<u>\$ 1,704,624.00</u>	<u>\$ 98,815.57</u>
<u>EXPENDITURES</u>			
INSTRUCTION - SALARIES	753,546.67	\$ 1,073,188.00	\$ 319,641.33
- ARRA SALARIES	117,653.00	0.00	(117,653.00)
- EMPLOYEE BENEFITS	418,733.00	300,100.00	(118,633.00)
- PURCHASED PROPERTY SERVICES	11,128.47	0.00	(11,128.47)
- OTHER PURCHASED SERVICES	27,249.44	0.00	(27,249.44)
- SUPPLIES	73,541.87	141,500.00	67,958.13
- PROPERTY (EQUIP. & FURN.)	611.16	0.00	(611.16)
- OTHER	45,932.06	24,000.00	(21,932.06)
OPER. & MAINT. - PURCH. PROPERTY SERVICES	222,417.40	0.00	(222,417.40)
- UTILITIES	136,920.93	115,000.00	(21,920.93)
OPER. & MAINT. (TRANSP.) - OTHER PURCHASED SVCS.	0.00	44,000.00	44,000.00
- SUPPLIES	0.00	70,000.00	70,000.00
STUD. TRANSP. SERVICES - OTHER PURCHASED SVCS.	0.00	45,000.00	45,000.00
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(5,054.00)	(5,054.00)
TOTAL EXPENDITURES	<u>1,807,734.00</u>	<u>\$ 1,807,734.00</u>	<u>\$ (0.00)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(4,294.43)		
UNENCUMBERED CASH, JULY 1, 2009	<u>16,003.13</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ 11,708.70</u>		

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	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
AT RISK FUND (K-12)			
CASH RECEIPTS			
TRANSFER FROM GENERAL FUND	\$ 334,660.92	\$ 400,000.00	\$ (65,339.08)
MISCELLANEOUS INCOME	473.62	0.00	473.62
TOTAL CASH RECEIPTS	335,134.54	400,000.00	(64,865.46)
EXPENDITURES			
INSTRUCTION - SALARIES	238,654.88	\$ 315,000.00	\$ 76,345.12
- EMPLOYEE BENEFITS	49,028.19	71,000.00	21,971.81
- SUPPLIES	25,149.95	10,000.00	(15,149.95)
- OTHER	891.60	0.00	(891.60)
INSTR. SUPPORT STAFF - SALARIES	15,620.04	0.00	(15,620.04)
- EMPLOYEE BENEFITS	1,202.83	0.00	(1,202.83)
- PURCHASED PROF. & TECH. SVCS.	3,837.05	4,000.00	162.95
- OTHER	750.00	0.00	(750.00)
TOTAL EXPENDITURES	335,134.54	400,000.00	64,865.46
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	0.00		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 0.00		
CAPITAL OUTLAY FUND			
CASH RECEIPTS			
AD VALOREM PROPERTY TAXES -2008	\$ 5,617.73	\$ 5,854.00	\$ (236.27)
-2009	451,267.30	433,146.00	18,121.30
DELINQUENT PROPERTY TAX	771.60	1,174.00	(402.40)
MOTOR VEHICLE TAX	8,385.95	11,234.00	(2,848.05)
RECREATION VEHICLE TAX	143.16	150.00	(6.84)
EXCISE TAX	2.22	0.00	2.22
OTHER REVENUE FROM LOCAL SOURCES	25,655.76	0.00	25,655.76
TOTAL CASH RECEIPTS	491,843.72	451,558.00	40,285.72
EXPENDITURES			
INSTRUCTION - PROPERTY (EQUIP. & FURN.)	208,352.54	\$ 170,000.00	\$ (38,352.54)
STUDENT SUPPORT SERVICES - PROP. (EQUIP. & FURN.)	5,298.01	30,000.00	24,701.99
GENERAL ADMINISTRATION - PROP. (EQUIP. & FURN.)	288.46	3,000.00	2,711.54
SCHOOL ADMINISTRATION - PROP. (EQUIP. & FURN.)	69.95	2,000.00	1,930.05
OPERATIONS & MAINTENANCE - PROP. (EQUIP. & FURN.)	10,694.36	30,000.00	19,305.64
TRANSPORTATION - PROPERTY (EQUIP. & BUSES)	0.00	95,000.00	95,000.00
OTHER SUPPORT SERVICES - PROP. (EQUIP. & FURN.)	9,816.45	20,000.00	10,183.55
FACILITIES - ARCHITECTURAL & ENGINEERING SVCS.	1,440.00	50,000.00	48,560.00
- NEW BUILDING ACQUISITION & CONSTRUCTION	0.00	200,000.00	200,000.00
- BUILDING IMPROVEMENTS	30,587.50	100,000.00	69,412.50
TOTAL EXPENDITURES	266,547.27	700,000.00	433,452.73
RECEIPTS OVER (UNDER) EXPENDITURES	225,296.45		
UNENCUMBERED CASH, JULY 1, 2009	344,681.34		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 569,977.79		

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	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
DRIVER TRAINING FUND			
<u>CASH RECEIPTS</u>			
STATE OF KANSAS - STATE AID	\$ 2,150.00	\$ 1,634.00	\$ 516.00
STUDENT FEES	11,682.00	0.00	11,682.00
TOTAL CASH RECEIPTS	<u>13,832.00</u>	<u>\$ 1,634.00</u>	<u>\$ 12,198.00</u>
<u>EXPENDITURES</u>			
INSTRUCTION - SALARIES	7,672.52	\$ 18,150.00	\$ 10,477.48
- EMPLOYEE BENEFITS	1,735.07	3,600.00	1,864.93
- SUPPLIES, MISC.	9,799.66	3,000.00	(6,799.66)
VEHICLE OPER. - RENTAL OF VEHICLES	1,795.22	6,000.00	4,204.78
- FUEL	428.88	5,710.00	5,281.12
- OTHER PURCHASED SERVICES	45.00	0.00	(45.00)
TOTAL EXPENDITURES	<u>21,476.35</u>	<u>\$ 36,460.00</u>	<u>\$ 14,983.65</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(7,644.35)		
UNENCUMBERED CASH, JULY 1, 2009	<u>35,393.12</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ 27,748.77</u>		
 ADULT EDUCATION			
<u>CASH RECEIPTS</u>			
CLASS FEES	\$ 0.00	\$ 3,266.00	\$ (3,266.00)
<u>EXPENDITURES</u>			
INSTRUCTION - SALARIES	0.00	\$ 3,700.00	\$ 3,700.00
- EMPLOYEE BENEFITS	0.00	300.00	300.00
TOTAL EXPENDITURES	<u>0.00</u>	<u>\$ 4,000.00</u>	<u>\$ 4,000.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	<u>733.66</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ 733.66</u>		

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	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
FOOD SERVICE FUND			
<u>CASH RECEIPTS</u>			
STATE OF KANSAS - STATE AID	\$ 3,834.25	\$ 4,246.00	\$ (411.75)
- FEDERAL AID	159,927.39	151,766.00	8,161.39
MEALS	268,194.06	253,696.00	14,498.06
TRANSFER FROM GENERAL FUND	447.00	50,000.00	(49,553.00)
INTEREST ON IDLE FUNDS	27,502.98	60,000.00	(32,497.02)
REIMBURSEMENTS	4,527.44	10,000.00	(5,472.56)
TOTAL CASH RECEIPTS	<u>464,433.12</u>	<u>\$ 529,708.00</u>	<u>\$ (65,274.88)</u>
<u>EXPENDITURES</u>			
FOOD SERVICE OPERATION - SALARIES	179,234.42	\$ 190,000.00	\$ 10,765.58
- EMPLOYEE BENEFITS	88,534.57	106,000.00	17,465.43
- FOOD & SUPPLIES	191,864.30	301,500.00	109,635.70
- PROP. (EQUIP. & FURN.)	0.00	500.00	500.00
- OTHER	1,802.32	2,000.00	197.68
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	4,527.44	4,527.44
TOTAL EXPENDITURES	<u>461,435.61</u>	<u>\$ 604,527.44</u>	<u>\$ 143,091.83</u>
RECEIPTS OVER (UNDER) EXPENDITURES	2,997.51		
UNENCUMBERED CASH, JULY 1, 2009	<u>70,292.32</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ 73,289.83</u>		

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STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 <u>ACTUAL</u>	09-10 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
PROFESSIONAL DEVELOPMENT FUND			
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL FUND	\$ 29,560.09	\$ 20,000.00	\$ 9,560.09
REIMBURSEMENTS	<u>113.50</u>	<u>47,568.00</u>	<u>(47,454.50)</u>
TOTAL CASH RECEIPTS	<u>29,673.59</u>	<u>\$ 67,568.00</u>	<u>\$ (37,894.41)</u>
<u>EXPENDITURES</u>			
INSTR. SUPPORT - SALARIES	6,231.40	\$ 20,700.00	\$ 14,468.60
- EMPLOYEE BENEFITS	483.46	2,025.00	1,541.54
- PURCHASED PROF. & TECH SVCS.	1,041.39	6,000.00	4,958.61
- OTHER PURCHASED SERVICES	21,849.51	40,275.00	18,425.49
- SUPPLIES	0.00	1,000.00	1,000.00
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	<u>0.00</u>	<u>113.50</u>	<u>113.50</u>
TOTAL EXPENDITURES	<u>29,605.76</u>	<u>\$ 70,113.50</u>	<u>\$ 40,507.74</u>
RECEIPTS OVER (UNDER) EXPENDITURES	67.83		
UNENCUMBERED CASH, JULY 1, 2009	<u>2,432.17</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ 2,500.00</u>		

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	09-10 <u>ACTUAL</u>	09-10 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
SPECIAL EDUCATION FUND			
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL FUND	\$ 1,176,532.00	\$ 1,200,000.00	\$ (23,468.00)
MISCELLANEOUS REVENUE	<u>1,221.22</u>	<u>89,372.00</u>	<u>(88,150.78)</u>
 TOTAL CASH RECEIPTS	 <u>1,177,753.22</u>	 <u>\$ 1,289,372.00</u>	 <u>\$ (111,618.78)</u>
 <u>EXPENDITURES</u>			
TRANSFER TO COOP SPECIAL EDUCATION FUND	<u>1,173,129.49</u>	<u>\$ 1,746,676.00</u>	<u>\$ 573,546.51</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 4,623.73		
 UNENCUMBERED CASH, JULY 1, 2009	 <u>457,303.53</u>		
 UNENCUMBERED CASH, JUNE 30, 2010	 <u>\$ 461,927.26</u>		
 AT RISK FUND (4 YR OLD)			
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL FUND	\$ <u>66,621.42</u>	\$ <u>80,000.00</u>	\$ <u>(13,378.58)</u>
 <u>EXPENDITURES</u>			
INSTRUCTION - SALARIES	48,268.82	\$ 55,500.00	\$ 7,231.18
- EMPLOYEE BENEFITS	18,301.28	22,600.00	4,298.72
- SUPPLIES	51.32	1,500.00	1,448.68
- PURCHASED PROF. & TECH. SVCS.	<u>0.00</u>	<u>400.00</u>	<u>400.00</u>
 TOTAL EXPENDITURES	 <u>66,621.42</u>	 <u>\$ 80,000.00</u>	 <u>\$ 13,378.58</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 0.00		
 UNENCUMBERED CASH, JULY 1, 2009	 <u>0.00</u>		
 UNENCUMBERED CASH, JUNE 30, 2010	 <u>\$ 0.00</u>		

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	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
VOCATIONAL EDUCATION FUND			
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL FUND	\$ 227,170.79	\$ 366,400.00	\$ (139,229.21)
REVENUES FROM LOCAL SOURCE	5,141.22	0.00	5,141.22
REIMBURSEMENTS	2,433.27	0.00	2,433.27
TOTAL CASH RECEIPTS	234,745.28	\$ 366,400.00	\$ (131,654.72)
<u>EXPENDITURES</u>			
INSTRUCTION - SALARIES	194,170.56	\$ 296,000.00	\$ 101,829.44
- EMPLOYEE BENEFITS	29,480.19	47,900.00	18,419.81
- PURCH. PROF. & TECH. SERVICES	423.75	2,500.00	2,076.25
- OTHER PURCHASED SERVICES	1,148.53	0.00	(1,148.53)
- SUPPLIES	9,012.64	18,000.00	8,987.36
- PROPERTY (EQUIP. & FURN.)	509.61	2,000.00	1,490.39
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	2,433.27	2,433.27
TOTAL EXPENDITURES	234,745.28	\$ 368,833.27	\$ 134,087.99
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	0.00		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 0.00		
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND			
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 428,171.16	\$ 575,946.00	\$ (147,774.84)
<u>EXPENDITURES</u>			
INSTRUCTION - EMPLOYEE BENEFITS	305,681.39	\$ 340,446.00	\$ 34,764.61
STUDENT SUPPORT - EMPLOYEE BENEFITS	11,830.05	40,000.00	28,169.95
INSTRUCT. SUPPORT - EMPLOYEE BENEFITS	16,472.56	25,000.00	8,527.44
GENERAL ADMIN. - EMPLOYEE BENEFITS	9,781.42	15,000.00	5,218.58
SCHOOL ADMIN. - EMPLOYEE BENEFITS	35,524.11	45,500.00	9,975.89
OTHER SUPPL. SVCS. - EMPLOYEE BENEFITS	4,508.00	10,000.00	5,492.00
OPERATIONS & MAINT. - EMPLOYEE BENEFITS	21,693.79	40,000.00	18,306.21
STUDENT TRAN. SVCS. - EMPLOYEE BENEFITS	10,968.42	30,000.00	19,031.58
FOOD SERVICE - EMPLOYEE BENEFITS	11,711.42	30,000.00	18,288.58
TOTAL EXPENDITURES	428,171.16	\$ 575,946.00	\$ 147,774.84
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	0.00		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 0.00		

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FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
COOP SPECIAL EDUCATION FUND			
<u>CASH RECEIPTS</u>			
LOCAL SOURCES-PAYMENTS FROM OTHER DISTRICTS	\$ 594,522.44	\$ 2,077,671.00	\$ (1,483,148.56)
OTHER REVENUE FROM LOCAL SOURCES	1,056.56	0.00	1,056.56
TRANSFER FROM SPECIAL EDUCATION FUND	1,173,129.49	0.00	1,173,129.49
SEKESC - SPECTRA	32,154.20	50,000.00	(17,845.80)
TITLE VI-B GRANTS TO STATES	266,777.00	422,329.00	(155,552.00)
TITLE VI-B ARRA GRANTS TO STATES	139,956.00	0.00	139,956.00
TITLE VI-B PRESCHOOL	9,701.00	0.00	9,701.00
TITLE VI-B ARRA PRESCHOOL	5,894.00	0.00	5,894.00
TITLE VI-B TIP	13,152.00	0.00	13,152.00
TOTAL CASH RECEIPTS	2,236,342.69	\$ 2,550,000.00	\$ (313,657.31)
<u>EXPENDITURES</u>			
INSTRUCTION - SALARIES	1,495,627.20	\$ 1,613,130.00	\$ 117,502.80
- ARRA SALARIES	21,697.00	0.00	(21,697.00)
- EMPLOYEE BENEFITS	358,687.43	462,018.00	103,330.57
- ARRA EMPLOYEE BENEFITS	100,374.60	0.00	(100,374.60)
- OTHER PURCHASED SERVICES	39,999.23	156,102.00	116,102.77
- SUPPLIES	23,832.59	30,350.00	6,517.41
- PROPERTY (EQUIP. & FURN.)	3,803.64	15,000.00	11,196.36
- OTHER	8,525.00	0.00	(8,525.00)
STUD. SUPPORT SVC. - SALARIES	82,610.08	207,000.00	124,389.92
- EMPLOYEE BENEFITS	37,695.47	45,300.00	7,604.53
- OTHER PURCHASED SERVICES	2,272.10	15,000.00	12,727.90
- SUPPLIES	2,634.36	2,800.00	165.64
VEHICLE OPER. SERV. - EMPLOYEE BENEFITS	0.00	300.00	300.00
- OTHER PURCHASED SERVICES	151.00	0.00	(151.00)
INSTRUCT. SUPPORT - SUPPLIES	4,500.00	0.00	(4,500.00)
GENERAL & ADMIN. - SALARIES	22,999.50	0.00	(22,999.50)
- ARRA SALARIES	23,778.40	0.00	(23,778.40)
- EMPLOYEE BENEFITS	5,308.60	0.00	(5,308.60)
- OTHER PURCHASED SERVICES	635.91	0.00	(635.91)
- SUPPLIES	1,210.58	3,000.00	1,789.42
TOTAL EXPENDITURES	2,236,342.69	\$ 2,550,000.00	\$ 313,657.31
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	0.00		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 0.00		

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	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
CONTINGENCY RESERVE FUND			
<u>CASH RECEIPTS</u>	\$ 0.00		
<u>EXPENDITURES</u>	0.00		
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	218,954.00		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 218,954.00		
 TEXTBOOK & STUDENT MATERIAL REVOLVING			
<u>CASH RECEIPTS</u>			
MISCELLANEOUS FEES & REIMBURSEMENTS	\$ 3,489.61		
BOOK RENTAL FEES	41,791.70		
TOTAL CASH RECEIPTS	45,281.31		
<u>EXPENDITURES</u>			
MATERIALS AND SUPPLIES	47,262.58		
RECEIPTS OVER (UNDER) EXPENDITURES	(1,981.27)		
UNENCUMBERED CASH, JULY 1, 2009	148,791.17		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 146,809.90		

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STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	<u>09-10 ACTUAL</u>	<u>09-10 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
TITLE I - FY 10			
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 106,032.00		
<u>EXPENDITURES</u>			
INSTRUCTION - SALARIES	98,488.87		
- EMPLOYEE BENEFITS	6,173.13		
INSTRUCT. SUPPORT			
- PURCH. PROF. & TECH. SERVICES	1,370.00		
TOTAL EXPENDITURES	106,032.00		
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	0.00		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 0.00		
 CAMP INVENTION			
<u>CASH RECEIPTS</u>			
DONATIONS	\$ 8,656.80		
STUDENT FEES	1,710.00		
TOTAL CASH RECEIPTS	10,366.80		
<u>EXPENDITURES</u>			
INSTRUCTION - SUPPLIES	9,850.00		
RECEIPTS OVER (UNDER) EXPENDITURES	516.80		
UNENCUMBERED CASH, JULY 1, 2009	857.50		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 1,374.30		

UNIFIED SCHOOL DISTRICT NO. 364
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STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
KIDS UNIVERSITY			
<u>CASH RECEIPTS</u>			
STUDENT FEES	\$ 28,761.07		
 <u>EXPENDITURES</u>			
INSTRUCTION - SALARIES	23,982.43		
- EMPLOYEE BENEFITS	1,824.44		
- SUPPLIES	2,033.31		
- OTHER	460.93		
 TOTAL EXPENDITURES	28,301.11		
 RECEIPTS OVER (UNDER) EXPENDITURES	459.96		
 UNENCUMBERED CASH, JULY 1, 2009	16,455.93		
 UNENCUMBERED CASH, JUNE 30, 2010	\$ 16,915.89		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
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STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
WORKFORCE INVESTMENT ACT			
<u>CASH RECEIPTS</u>			
HEARTLAND WORKS	\$ 39,044.00		
<u>EXPENDITURES</u>			
SALARIES	23,054.86		
EMPLOYEE BENEFITS	10,679.63		
OTHER PURCHASED SERVICES	2,672.64		
SUPPLIES	837.87		
UTILITIES	900.00		
PROPERTY (EQUIP. & FURN.)	899.00		
TOTAL EXPENDITURES	39,044.00		
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	0.00		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 0.00		
 TITLE I - ARRA			
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 26,000.00		
<u>EXPENDITURES</u>			
SALARIES	4270.54		
EMPLOYEE BENEFITS	21009.64		
SUPPLIES	719.82		
TOTAL EXPENDITURES	26,000.00		
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	0.00		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 364
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STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
TITLE II-A - IMPROVING TEACHER QUALITY			
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 37,263.00		
<u>EXPENDITURES</u>			
INSTRUCTION - SALARIES	31,408.00		
INSTR. SUPPORT STAFF - PURCH. PROF. & TECH. SERVICES	4,384.31		
- OTHER	1,470.69		
TOTAL EXPENDITURES	37,263.00		
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	0.00		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
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STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	<u>09-10 ACTUAL</u>	<u>09-10 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
TITLE II-D - EDUCATION TECHNOLOGY			
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ <u>890.00</u>		
<u>EXPENDITURES</u>			
INSTRUCTION - SUPPLIES	863.92		
INSTRUCTION - PURCH. PROF. & TECH. SERVICES	<u>26.08</u>		
TOTAL EXPENDITURES	<u>890.00</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u><u>\$ 0.00</u></u>		
 TITLE II-D ARRA - EDUCATION TECHNOLOGY			
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ <u>2,188.00</u>		
<u>EXPENDITURES</u>			
INSTRUCTION - SALARIES	1,639.00		
INSTRUCTION - PURCH. PROF. & TECH. SERVICES	<u>549.00</u>		
TOTAL EXPENDITURES	<u>2,188.00</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2010	<u><u>\$ 0.00</u></u>		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

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STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
BOND AND INTEREST FUND			
<u>CASH RECEIPTS</u>			
AD VALOREM PROPERTY TAX -2008	\$ 2.06	\$ 0.00	\$ 2.06
DELINQUENT PROPERTY TAX	830.52	0.00	830.52
MOTOR VEHICLE TAX	25,192.94	19,355.00	5,837.94
EXCISE TAX	20.21	0.00	20.21
RECREATIONAL VEHICLE TAX	343.63	257.00	86.63
	<u>26,389.36</u>	<u>\$ 19,612.00</u>	<u>\$ 6,777.36</u>
 <u>EXPENDITURES</u>			
PRINCIPAL	0.00	\$ 0.00	\$ 0.00
INTEREST	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	26,389.36		
 UNENCUMBERED CASH, JULY 1, 2009	<u>164,471.58</u>		
 UNENCUMBERED CASH, JUNE 30, 2010	<u>\$ 190,860.94</u>		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

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STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
GRANTS FUND			
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 750.00		
DONATIONS	10,075.00		
PEP GRANT	0.00		
HRSA GRANT	0.00		
TOTAL CASH RECEIPTS	10,825.00		
<u>EXPENDITURES</u>			
STATE OF KS MINI-GRANT	750.00		
EMPLOYEE BENEFITS	494.85		
SUPPLIES	6,583.16		
TOTAL EXPENDITURES	7,828.01		
RECEIPTS OVER (UNDER) EXPENDITURES	2,996.99		
UNENCUMBERED CASH, JULY 1, 2009	0.00		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 2,996.99		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
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STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	09-10 ACTUAL	09-10 BUDGET	VARIANCE - OVER (UNDER)
FORD SCHOLARSHIP			
<u>CASH RECEIPTS</u>			
CONTRIBUTIONS FROM DONORS	\$ 1,000.00		
 <u>EXPENDITURES</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	1,000.00		
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2009	0.00		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 0.00		
 U.S.D. NO. 364 SCHOLARSHIP FUND			
<u>CASH RECEIPTS</u>			
INTEREST INCOME	\$ 66.94		
CONTRIBUTIONS FROM DONORS	1,700.00		
TOTAL CASH RECEIPTS	1,766.94		
 <u>EXPENDITURES</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	1,700.00		
RECEIPTS OVER (UNDER) EXPENDITURES	66.94		
UNENCUMBERED CASH, JULY 1, 2009	6,732.48		
UNENCUMBERED CASH, JUNE 30, 2010	\$ 6,799.42		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
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STATEMENT 4

STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
STUDENT ORGANIZATION FUNDS				
MARYSVILLE JUNIOR-SENIOR HIGH SCHOOL:				
JOURNALISM CLUB	\$ 697.49	\$ 794.57	\$ 518.00	\$ 974.06
CLASS OF 2009	364.75	0.12	364.87	0.00
CLASS OF 2010	109.77	567.07	281.10	395.74
CLASS OF 2011	2,861.98	1,244.74	4,064.49	42.23
CLASS OF 2012	0.00	6,377.92	3,323.45	3,054.47
CLASS OF 2013	0.00	72.29	0.00	72.29
ANNUAL CLUB	694.97	14,858.25	14,544.59	1,008.63
ART CLUB	150.28	2,966.33	3,011.68	104.93
BAND CLUB	582.64	2,417.96	1,514.95	1,485.65
BASEBALL CLUB	906.03	786.93	1,479.58	213.38
BIOLOGY CLUB	0.00	477.61	262.50	215.11
BOY'S BASKETBALL CLUB	711.41	8,492.10	7,472.61	1,730.90
BULLDOG CLUB	9,061.25	22,473.89	27,310.18	4,224.96
FBLA	1,406.48	10,133.94	9,711.18	1,829.24
"C" TEAM	0.00	200.00	63.10	136.90
CHEERLEADERS	1,237.27	6,452.16	6,089.84	1,599.59
CROSS COUNTRY CLUB	353.80	82.89	0.00	436.69
DRAMA CLUB	1,877.35	1,610.65	2,015.80	1,472.20
FELLOWSHIP OF CHRISTIAN ATHLETES CLUB	175.89	0.15	0.00	176.04
FFA	12,173.69	33,777.34	39,185.30	6,765.73
FCCLA	11,112.02	21,904.16	20,999.25	12,016.93
GIRL'S BASKETBALL CLUB	440.47	1,288.87	1,366.59	362.75
GOLF CLUB	415.12	1.74	244.00	172.86
JUNIOR HIGH ANNUAL CLUB	739.76	743.98	607.71	876.03
JUNIOR HIGH STUDENT COUNCIL	469.01	2,043.81	1,523.79	989.03
JUNIOR HIGH WRESTLING	1,337.74	803.95	826.00	1,315.69
JUNIOR HIGH AMBASSADOR CLUB	390.51	0.00	390.51	0.00
KSCFL	686.88	6,233.06	5,313.06	1,606.88
KAYS	1,248.42	214.09	755.68	706.83
LIFTERS CLUB	1,092.77	2,285.97	3,227.73	151.01
M-CLUB	4,175.73	3,900.64	5,229.46	2,846.91
MATMAIDS	262.59	133.57	0.00	396.16
NATIONAL HONOR SOCIETY CLUB	207.72	55.12	12.79	250.05
POPULAR MUSIC LAB	0.00	678.53	434.00	244.53
SCHOLARS BOWL CLUB	914.09	532.73	480.99	965.83
COURTESY FUND	165.22	276.25	189.55	251.92
SADD	287.51	4.26	49.77	242.00
SOFTBALL CLUB	72.87	0.35	0.00	73.22
SPANISH CLUB	54.37	0.24	0.00	54.61
STUDENT COUNCIL	5,839.40	18,564.52	16,736.37	7,667.55
TENNIS CLUB - GIRLS	32.18	1,251.80	614.91	669.07
TENNIS CLUB - BOYS	13.96	0.11	0.00	14.07
TRACK CLUB	103.32	0.49	0.00	103.81
VOCAL MUSIC CLUB	1,347.77	1,370.86	1,842.57	876.06
VIDEOGRAPHY CLUB	1,458.41	1,317.70	352.98	2,423.13
SOCIAL STUDIES CLUB	0.77	0.00	0.00	0.77
VOLLEYBALL CLUB	504.20	4,462.82	2,816.50	2,150.52
WRESTLING CLUB	4,988.64	17,029.00	16,266.65	5,750.99
SUBTOTAL ALL STUDENT ORGANIZATIONS	71,726.50	198,885.53	201,494.08	69,117.95
PAYROLL CLEARING				
INSUR. & CAFETERIA PLAN REIMBURSEMENTS	21,859.98	221,715.97	92,954.75	150,621.20
TOTAL AGENCY FUNDS	\$ 93,586.48	\$ 420,601.50	\$ 294,448.83	\$ 219,739.15

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

STATEMENT 5

DISTRICT ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GATE RECEIPTS							
MARYSVILLE JUNIOR-SENIOR HIGH SCHOOL:							
ATHLETICS	\$ 14,549.66	\$ 0.00	\$ 73,693.26	\$ 68,235.75	\$ 20,007.17	\$ 0.00	\$ 20,007.17
ACTIVITY TICKETS	2,349.84	0.00	9,454.63	6,144.89	5,659.58	0.00	5,659.58
SUBTOTAL GATE RECEIPTS	16,899.50	0.00	83,147.89	74,380.64	25,666.75	0.00	25,666.75
SCHOOL PROJECT FUNDS							
MARYSVILLE JUNIOR-SENIOR HIGH SCHOOL:							
ACCELERATED READER PROJECT	14.83	0.00	0.00	0.00	14.83	0.00	14.83
ATHLETICS/ACTIVITIES IMPROVEMENT	90.00	0.00	7,044.88	7,065.38	68.50	0.00	68.50
HIGH SCHOOL IMPROVEMENT PROJECT	2,393.52	0.00	565.55	1,770.01	1,189.16	0.00	1,189.16
JUNIOR HIGH SCHOOL IMPROVEMENT PROJECT	1,298.53	0.00	968.33	1,486.95	779.91	0.00	779.91
JUNIOR HIGH MUSICAL/DRAMA	789.28	0.00	0.00	0.00	789.28	0.00	789.28
LIBRARY FEES	401.95	0.00	1,080.06	898.46	583.55	0.00	583.55
MARSHALL COUNTY SPEECH EXPERIENCE	234.83	0.00	0.00	0.00	234.83	0.00	234.83
PEPSI	11,076.33	0.00	3,000.00	8,301.89	5,774.44	0.00	5,774.44
PHOTO SERVICES	1,917.40	0.00	7,218.00	8,468.42	666.98	0.00	666.98
SCHOOL SUPPLIES	591.63	0.00	0.00	0.00	591.63	0.00	591.63
STUDENT ACTIVITY PROJECTS	467.54	0.00	4,492.75	4,508.75	451.54	0.00	451.54
STUDENT REVOLVING FUND	175.00	0.00	21,067.99	21,028.24	214.75	0.00	214.75
YOGOWYPI	90.78	0.00	0.43	0.00	91.21	0.00	91.21
SUBTOTAL MARYSVILLE JR-SR HIGH SCHOOL	19,541.72	0.00	45,437.99	53,529.10	11,450.61	0.00	11,450.61
MARYSVILLE ELEMENTARY:							
BOOK FAIR/LIBRARY PROJECT	971.99	0.00	5,198.09	5,032.87	1,137.21	0.00	1,137.21
REFRESHMENTS PROJECT	2,632.83	0.00	206.32	610.46	2,228.69	0.00	2,228.69
DANKS	2,622.88	0.00	761.04	1,134.72	2,249.20	0.00	2,249.20
SCHOOL IMPROVEMENT PROJECT	3,621.22	0.00	297.60	881.69	3,037.13	0.00	3,037.13
STUDENT COUNCIL	252.93	0.00	0.00	0.00	252.93	0.00	252.93
VISUAL WORKS	1,072.34	0.00	0.00	0.00	1,072.34	0.00	1,072.34
EYE FUND	50.00	0.00	0.00	0.00	50.00	0.00	50.00
BUGS	36.65	0.00	0.00	0.00	36.65	0.00	36.65
6TH GRADE SERVICE PROJECT	0.00	0.00	345.00	292.49	52.51	0.00	52.51
MUSIC	0.00	0.00	776.00	564.70	211.30	0.00	211.30
STUDENT REVOLVING FUND	1,398.14	0.00	4,464.92	3,111.79	2,750.97	0.00	2,750.97
YEARBOOK PROJECT	1,726.44	0.00	3,748.55	3,947.90	1,527.09	0.00	1,527.09
SUBTOTAL MARYSVILLE ELEMENTARY SCHOOL	14,385.42	0.00	15,797.22	15,576.62	14,606.02	0.00	14,606.02
SUBTOTAL ALL SCHOOL PROJECT FUNDS	33,927.14	0.00	61,235.21	69,105.72	26,056.63	0.00	26,056.63
TOTAL DISTRICT ACTIVITY FUNDS	\$ 50,826.64	\$ 0.00	\$ 144,383.10	\$ 143,486.36	\$ 51,723.38	\$ 0.00	\$ 51,723.38

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

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U.S.D. #364 FOUNDATION
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

STATEMENT 6

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

THE U.S.D. #364 FOUNDATION	09-10 ACTUAL
<u>CASH RECEIPTS</u>	
DONATIONS	\$ 6,768.44
INTEREST ON INVESTMENTS	<u>8,557.51</u>
TOTAL CASH RECEIPTS	<u>15,325.95</u>
 <u>EXPENDITURES</u>	
SCHOLARSHIPS	11,250.00
FEES	27.65
TAX PREPARATION	450.00
SCHOOL PROJECTS	<u>800.00</u>
TOTAL EXPENDITURES	<u>12,527.65</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	2,798.30
 UNENCUMBERED CASH, JULY 1, 2009	<u>259,801.83</u>
 UNENCUMBERED CASH, JUNE 30, 2010	\$ <u><u>262,600.13</u></u>

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
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UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Unified School District No. 364 is a municipal corporation governed by an elected seven-member board. These financial statements present Unified School District No. 364 (the primary government) and its component unit. The component unit is included in the unified school district's reporting entity because of the significance of its operational and financial relationship with the unified school district.

Discretely presented component unit--the component unit section of the financial statements includes the financial data of the discretely presented component unit. This component unit is reported separately to emphasize that it is legally separate from the unified school district.

1. The U.S.D. #364 Foundation--this foundation is a nonprofit corporation organized for charitable and educational purposes to provide support for the educational programs in Unified School District No. 364.

B. Fund accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds comprise the financial activities of the district for the fiscal year 2010:

Governmental funds

General fund--to account for all financial resources except those required to be accounted for in another fund.

Special revenue funds--to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

Debt service fund--to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. Fund Accounting (cont.)

Fiduciary funds

Trust and agency funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) nonexpendable trust funds, (c) pension trust funds, and (d) agency funds.

C. Basis of Accounting

Statutory Basis of Accounting--The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The school district has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirements for application of generally accepted accounting principles and allowing the school district to use the statutory basis of accounting.

Departure from Accounting Principles Generally Accepted in the United States of America--The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense and liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary, notes, and compensated absences are not presented in the financial statements.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. Reimbursements

USD #364 records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

E. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding fiscal year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year. The maximum legal budget per the State Board of Education was set at \$5,360,433 for General Fund on May 26, 2010.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. Budgetary Information (cont.)

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds, and the following special revenue funds: Contingency Reserve, Textbook and Student Revolving, and all federal programs and grant funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

F. Property Tax

The county clerk calculates the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

Taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and May 11th. Delinquent taxes were assessed interest at 7% per annum for the calendar year 2010, and 8% per annum for calendar year 2009. This interest is retained by the county.

Taxes levied to finance the budget are made available to the district after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

2. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the school district. The statute requires banks eligible to hold the district's funds have a main or branch bank in the county in which the district is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. USD #364 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the district's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The district has no investment policy that would further limit its investment choices.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

2. DEPOSITS AND INVESTMENTS (cont.)

Concentration of credit risk. State statutes place no limit on the amount the district may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the district's deposits may not be returned to it. State statutes require the district's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2010.

At June 30, 2010 the carrying amount of the district's deposits, including certificates of deposits, was \$2,427,685.17. The bank balance was \$2,933,742.72. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$636,632.97 was covered by FDIC insurance and \$2,297,109.75 was collateralized with securities held by the pledging financial institution's agent in the district's name.

Custodial credit risk – investments. At year-end the district had no investments.

3. LONG-TERM DEBT

The district has no outstanding long-term debt as of June 30, 2010.

4. INTERFUND TRANSFERS

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General Fund	At Risk Fund (K-12)	K.S.A. 72-6428	\$ 334,660.92
General Fund	Food Service Fund	K.S.A. 72-6428	447.00
General Fund	Professional Dev. Fund	K.S.A. 72-6428	29,560.09
General Fund	At Risk Fund (4Year Old)	K.S.A. 72-6428	66,621.42
General Fund	Special Education Fund	K.S.A. 72-6428	1,176,532.00
General Fund	Vocational Education Fund	K.S.A. 72-6428	227,170.79
Special Education Fund	Coop Special Education	K.S.A. 72-6420	1,173,129.49

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

5. DEFINED BENEFIT PENSION PLAN

Plan description. The Unified School District No. 364, Marysville, Kansas, participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas currently contributes 8.57% of covered payroll. These contribution requirements are established by KPERS and are periodically revised. Kansas' contributions to KPERS for all Kansas public school employees for the years ending June 30, 2010, 2009, and 2008 were \$248,468,186, \$242,277,363, and \$220,815,154, respectively, equal to the required contributions for each year.

6. FRINGE BENEFITS

Each teacher shall be entitled once annually to elect to have a portion of the teacher's salary set aside on a Plan 125 not to exceed, \$10,000. The plan may pay for group health insurance, cash, or the following programs: term life insurance up to \$50,000.00, salary protection insurance, child care, and supplemental medical insurance such as dental, vision, and cancer.

The district will participate in the State of Kansas Employee Healthcare Program for school districts for as long as the district meets the requirements to participate. If for some reason the district does not meet the participation enrollment requirements all new employees will be required to enroll in the district health insurance. If the district no longer qualifies to participate in the state health insurance program, the district will contribute a matching amount to a new health insurance plan.

7. OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the school district allows retirees to participate in the group health plan. While each retiree pays the full amount of the applicable premium, conceptually, the district is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the district makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid by the insured. There is no cost to the district under this program.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

8. COMPENSATED ABSENCES

The District's policies regarding vacation and sick leave are: Each full time teacher shall earn 12 full days of leave each school year accumulative to 102 days; the superintendent is allowed twelve days leave accumulative to 102 days and 12 days vacation; the principals are allowed twelve days leave accumulative to 102 days; district employees who have a nine month contract are allowed six days sick leave accumulative to 100 days; district employees who have over a nine month contract are allowed an extra day per month; ten days sick leave accumulative to 100 days; the custodians, the director of building and grounds, secretaries, and U.S.D. clerk who have a twelve month contract are allowed 10 sick days and 5 days of vacation the first year of employment and 10 days of vacation thereafter; the director of transportation, and the director of technology are allowed twelve days sick leave and twelve days vacation accumulative to 102 days.

Liability for compensated absences is not reflected in the financial statements.

9. TERMINATION BENEFITS

Unified School District #364 provided for a one time early retirement program at the end of FY09 for eligible certified staff. Compensation would be paid according to the schedule in the addendum to FY09 Negotiated Agreement. The program provides for one payment on August 1 or two payments (August 1 and February 1). Payments to retired employees under this plan were \$76,500.00 for the year ended June 30, 2010.

10. COMMITMENTS AND CONTINGENCIES

Litigation

As of the audit date, there is no pending or threatened litigation which involves the Unified School District No. 364.

Grant program involvement

In the normal course of operations, the District participates in various Federal or State grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

11. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Finance-Related Legal and Contractual Provisions

K.S.A. 75-3317 thru K.S.A. 75-3322 requires school districts to purchase needed products from Kansas industries for the blind and severely disabled if they so offer the products. During the fiscal year under audit, USD #364 did not make any purchases from these industries. Numerous products, including janitorial and office supplies, are offered by Kansans who are blind and severely disabled. The district has acknowledged purchases of similar products elsewhere.

Compliance with K.S.A. 72-6417(d) and K.S.A. 72-6434(d)

K.S.A. 72-6417(d) and K.S.A. 72-6434(d) requires the school district to record any payment of general state aid that is due to be paid during the month of June and is paid to the school district after June 30, as a receipt for the school year ending June 30. This year due to lack of state funds, schools were forced to record the last two payments from KPERS as received in June even though the electronic funds transfer didn't come through till July 8, 2010. Our audit reflects these payments as deposits in transit for the district. Only the General and Supplemental General state aid monies have statutory authority to record these payments in June. The following shows the revenue as required by the statutes.

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UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2010

STATUTORY REVENUES AND EXPENDITURES - STATUTORY AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

		STATUTORY TRANSACTIONS	BUDGET	VARIANCE - OVER (UNDER)
SUPPLEMENTAL GENERAL				
<u>CASH RECEIPTS</u>				
GENERAL PROPERTY TAXES				
AD VALOREM PROPERTY TAXES	-2008	\$ 29,753.68	\$ 42,835.00	\$ (13,081.32)
	-2009	1,155,045.99	1,076,109.00	78,936.99
DELINQUENT PROPERTY TAX		7,644.52	6,274.00	1,370.52
MOTOR VEHICLE TAX		156,949.75	145,127.00	11,822.75
RECREATIONAL VEHICLE TAX		2,293.52	1,929.00	364.52
EXCISE TAX		102.11	0.00	102.11
ARRA STABILIZATION		117,653.00	0.00	117,653.00
SUPPLEMENTAL STATE AID		345,875.00	432,350.00	(86,475.00)
		<u>1,815,317.57</u>	<u>\$ 1,704,624.00</u>	<u>\$ 110,693.57</u>
TOTAL STATUTORY REVENUES				
<u>EXPENDITURES</u>				
INSTRUCTION	--SALARIES	753,546.67	\$ 1,073,188.00	\$ 319,641.33
	--ARRA SALARIES	117,653.00	0.00	(117,653.00)
	--EMPLOYEE BENEFITS	418,733.00	300,100.00	(118,633.00)
	--PURCHASED PROPERTY SVC.	11,128.47	0.00	(11,128.47)
	--OTHER PURCHASED SVC.	27,249.44	0.00	(27,249.44)
	--SUPPLIES	73,541.87	141,500.00	67,958.13
	--PROP. & EQUIPMENT	611.16	0.00	(611.16)
	--OTHER	45,932.06	24,000.00	(21,932.06)
OPERATIONS & MAINTENANCE	--PURCH. PROP. SERVICES	222,417.40	0.00	(222,417.40)
	--UTILITIES	136,920.93	115,000.00	(21,920.93)
OPER. & MAINT. (TRANSPORTATION)	--OTHER PURCHASED SVC.	0.00	44,000.00	44,000.00
	--SUPPLIES	0.00	70,000.00	70,000.00
STUDENT TRANS. SERVICES	--OTHER PURCHASED SVC.	0.00	45,000.00	45,000.00
ADJUSTMENT TO COMPLY WITH LEGAL MAX		0.00	(5,054.00)	(5,054.00)
		<u>1,807,734.00</u>	<u>\$ 1,807,734.00</u>	<u>\$ 0.00</u>
TOTAL EXPENDITURES				
RECEIPTS OVER (UNDER) EXPENDITURES		7,583.57		
MODIFIED UNENCUMBERED CASH, JULY 1, 2009		<u>108,164.13</u>		
MODIFIED UNENCUMBERED CASH, JUNE 30, 2010		<u>\$ 115,747.70</u>		

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

**INTERNAL CONTROL AND
COMPLIANCE INFORMATION**

KICKHAEFER & ASSOCIATE, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

Kenneth L. Kickhaefer, CPA

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Education
Unified School District No. 364
Marysville, Kansas 66508

We have audited the financial statements of the governmental activities and the discretely presented component unit of Unified School District No. 364, Marysville, Kansas, as of and for the year ended June 30, 2010, which collectively comprise Unified School District No. 364's basic financial statements and have issued our report thereon, dated November 10, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit Guide*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Unified School District No. 364, Marysville, Kansas' internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 364, Marysville, Kansas' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Unified School District No. 364, Marysville, Kansas' internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Unified School District No. 364, Marysville, Kansas' ability to initiate, authorize, record, process, or report financial data reliably in accordance with the cash basis and budget laws of the state of Kansas such that there is more than a remote likelihood that a misstatement of the school district's financial statements that is more than inconsequential will not be prevented or detected by Unified School District No. 364, Marysville, Kansas' internal control.

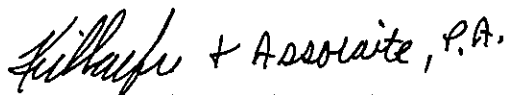
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Unified School District No. 364, Marysville, Kansas' internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We noted one internal control deficiency which we consider to be a significant deficiency. The high school activity fund was issuing checks for cash and did not follow up on obtaining invoices for those expenditures. These cash withdrawals were approved but no supporting documentation was available. The district will follow up on strengthening this control by obtaining the receipts for cash expenditures or using the reimbursement system. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Unified School District No. 364, Marysville, Kansas' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information of the Board of Education and management of the Unified School District No. 364, Marysville, Kansas, Federal awarding agencies and pass-through entities, the Kansas Department of Administration, Division of Accounts and Reports, and the Kansas Department of Education and is not intended to be and should not be used by anyone other than these specified parties.



Kickhaefer & Associate, P.A.
Marysville, Kansas
November 10, 2010

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

FEDERAL AWARD INFORMATION

KICKHAEFER & ASSOCIATE, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Education
Unified School District No. 364
Marysville, Kansas 66508

Compliance

We have audited the compliance of the Unified School District No. 364, Marysville, Kansas, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended June 30, 2010. Unified School District No. 364, Marysville, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Unified School District No. 364, Marysville, Kansas' management. Our responsibility is to express an opinion on Unified School District No. 364, Marysville, Kansas' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *Kansas Municipal Audit Guide*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Unified School District No. 364, Marysville, Kansas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Unified School District No. 364, Marysville, Kansas' compliance with those requirements.

In our opinion, Unified School District No. 364, Marysville, Kansas, complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 2010.

Internal Control over Compliance

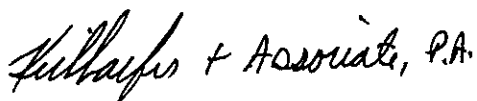
The management of Unified School District No. 364, Marysville, Kansas, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and

performing our audit, we considered Unified School District No. 364, Marysville, Kansas' internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 364, Marysville, Kansas' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Education and management of the Unified School District No. 364, Marysville, Kansas, federal awarding agencies and pass-through entities, the Kansas Department of Administration, Division of Accounts and Reports, and the Kansas Department of Education and is not intended to be and should not be used by anyone other than these specified parties.



Kickhaefer & Associate, P.A.
Marysville, Kansas
November 10, 2010

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

STATEMENT 7
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	PROGRAM OR AWARD AMOUNT	BEGINNING BALANCE 07-01-09	RECEIPTS	EXPENDITURES	ENDING BALANCE 06-30-10
U.S. DEPT. OF EDUCATION:							
PASSED THROUGH PROGRAMS FROM:							
KANSAS DEPARTMENT OF EDUCATION:							
TITLE I - FY 10	84.010		\$ 106,032.00	\$ 0.00	\$ 106,032.00	\$ 106,032.00	\$ 0.00
TITLE I ARRA	84.389		59,655.00	0.00	26,000.00	26,000.00	0.00
TITLE II-A - IMPROVING TEACHER QUALITY	84.367		37,263.00	0.00	37,263.00	37,263.00	0.00
TITLE II-D - EDUCATION TECHNOLOGY	84.318		890.00	0.00	890.00	890.00	0.00
TITLE II-D ARRA - EDUCATION TECHNOLOGY	84.386		2,188.00	0.00	2,188.00	2,188.00	0.00
TITLE VI-B PRESCHOOL	84.173		9,701.00	0.00	9,701.00	9,701.00	0.00
TITLE VI-B ARRA PRESCHOOL	84.392		11,789.00	0.00	5,894.00	5,894.00	0.00
TITLE VI-B GRANTS TO STATES	84.027		266,777.00	0.00	266,777.00	266,777.00	0.00
TITLE VI-B DISCRETIONARY SPEC. PROJECTS	84.027A		13,152.00	0.00	13,152.00	13,152.00	0.00
TITLE VI-B ARRA	84.391		279,913.00	0.00	139,956.00	139,956.00	0.00
ARRA - STABILIZATION	84.394		371,233.00	0.00	371,233.00	371,233.00	0.00
SCHOOL PREPAREDNESS	84.302		750.00	0.00	750.00	750.00	0.00
DATA USE GRANT	84.372		800.00	0.00	800.00	800.00	0.00
SOUTHEAST KANSAS EDUCATION SERVICE CENTER:							
TITLE IV - DRUG FREE	84.186		2,475.00	0.00	2,475.00	2,475.00	0.00
NEMAHA VALLEY USD #442:							
CARL PERKINS - CAREER AND TECHNICAL EDUCATION	84.048		7,717.20	0.00	7,717.20	7,717.20	0.00
PHYSICAL EDUCATION PROGRAM (PEP)	84.215F		24,529.76	0.00	24,529.76	24,529.76	0.00
TOTAL PASS-THROUGH PROGRAMS						<u>1,015,357.96</u>	
TOTAL U.S. DEPT. OF EDUCATION						<u>1,015,357.96</u>	

SEE ACCOMPANYING NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

STATEMENT 7
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT NUMBER	PROGRAM OR AWARD AMOUNT	BEGINNING BALANCE 07-01-09	RECEIPTS	EXPENDITURES	ENDING BALANCE 06-30-10
U.S. DEPT. OF LABOR							
PASS THROUGH PROGRAM FROM:							
KANSAS DEPARTMENT OF COMMERCE:							
HEARTLAND WORKS, INC.:							
WORKFORCE INVESTMENT ACT	17.259	WIA-Y-06-27	\$ 39,044.00	\$ 0.00	\$ 39,044.00	\$ 39,044.00	0.00
TOTAL U.S. DEPT. OF LABOR						<u>39,044.00</u>	
U.S. DEPT. OF AGRICULTURE							
PASS THROUGH PROGRAM FROM:							
KANSAS STATE UNIVERSITY:							
LIVING TO SERVE GRANT	10.500		5,000.00	797.25	0.00	797.25	0.00
KANSAS DEPARTMENT OF EDUCATION:							
SCHOOL BREAKFAST PROGRAM	10.553		32,809.04	0.00	32,809.04	32,809.04	0.00
SCHOOL LUNCH PROGRAM	10.555		126,558.46	0.00	126,558.46	126,558.46	0.00
SPECIAL MILK PROGRAM	10.556		559.89	0.00	559.89	559.89	0.00
TOTAL PASS THROUGH PROGRAMS						<u>160,724.64</u>	
TOTAL DEPT OF AGRICULTURE						<u>160,724.64</u>	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
PASS THROUGH PROGRAM FROM:							
VALLEY HEIGHTS USD #498:							
RURAL HEALTHCARE SERVICES OUTREACH (HRSA)	93.912		1057.63	0.00	1057.63	1057.63	0.00
SOUTHEAST KANSAS EDUC. SERVICE CENTER:							
MEDICAL ASSISTANCE PROGRAM	93.778		32,315.11	0.00	32,315.11	32,315.11	0.00
KANSAS DEPT. OF HEALTH POLICY AUTHORITY:							
MEDICAL ASSISTANCE PROGRAM	93.778		7,960.64	0.00	7,960.64	7,960.64	0.00
TOTAL PASS THROUGH PROGRAMS						<u>41,333.38</u>	
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES						<u>41,333.38</u>	
TOTAL EXPENDITURES OF FEDERAL AWARDS						<u>\$ 1,256,459.98</u>	

SEE ACCOMPANYING NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2010

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Unified School District No. 364, Marysville, Kansas and is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the Unified School District No. 364, Marysville, Kansas' financial statements under the statutory basis of accounting and an adverse opinion under GAAP dated November 10, 2010.
2. One significant deficiency relating to the audit of the financial statements is reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Unified School District No. 364, Marysville, Kansas, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No material weaknesses in internal control relating to the audit of the major federal award programs are reported in the Report of Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Unified School District No. 364, Marysville, Kansas expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for Unified School District No. 364, Marysville, Kansas, that are required to be reported under Section 510(a) of Circular A-133.
7. The major program for Unified School District No. 364, Marysville, Kansas, was the State Fiscal Stabilization Fund – ARRA Program, CFDA No. 84.394 Program. The Stabilization – ARRA Program is a U.S. Department of Education program.
8. The dollar threshold between Type A programs and Type B programs was \$300,000.
9. The Unified School District No. 364, Marysville, Kansas, did qualify under Section 530 as a low-risk auditee and therefore was eligible for reduced audit coverage in accordance with Section 520.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT.)
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

FINDINGS - FINANCIAL STATEMENTS AUDIT

No matters noted in current fiscal year.

There were no prior year financial statement audit findings.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS

No matters noted in the current fiscal year.

There were no prior year major federal award program findings or questioned costs.

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 364
MARYSVILLE, KANSAS
MARSHALL COUNTY, KANSAS

SCHEDULE 1

COMPARISON OF DEPOSITORY SECURITY WITH FUNDS ON DEPOSIT
JUNE 30, 2010

	F.D.I.C. COVERAGE	SECURITY PLEDGED		TOTAL COVERAGE	FUNDS ON DEPOSIT 06-30-10	FUNDS AT RISK 06-30-10
		PAR VALUE	MARKET VALUE			
<u>UNIFIED SCHOOL DISTRICT NO. 364</u>						
<u>BANK</u>						
UNITED BANK & TRUST, MARYSVILLE, KANSAS-- DEMAND DEPOSITS	\$ 0.00				\$ 0.00	
TRANSACTION ACCOUNT GUARANTEE (TAG)	129,933.55				129,933.55	
TIME DEPOSITS	250,000.00				2,534,509.62	
SUBTOTAL	379,933.55	\$ 2,250,000.00	\$ 2,344,328.00	\$ 2,724,261.55	2,664,443.17	\$ 0.00
<u>CITIZENS STATE BANK, MARYSVILLE, KANSAS--</u>						
DEMAND DEPOSITS	6,699.42				6,699.42	
TIME DEPOSITS	0.00				0.00	
SUBTOTAL	6,699.42	38,762.48	39,713.78	46,413.20	6,699.42	0.00
TOTAL PRIMARY GOVERNMENT	386,632.97	2,288,762.48	2,384,041.78	2,770,674.75	2,671,142.59	0.00
<u>COMPONENT UNIT - THE U.S.D. #364 FOUNDATION</u>						
<u>BANK</u>						
CITIZENS STATE BANK, MARYSVILLE, KANSAS-- DEMAND/TIME DEPOSITS	250,000.00	259,682.77	277,007.85	527,007.85	262,600.13	0.00
TOTAL REPORTING ENTITY	\$ 636,632.97	\$ 2,548,445.25	\$ 2,661,049.63	\$ 3,297,682.60	\$ 2,933,742.72	\$ 0.00